

CRESTWOOD SCHOOL DISTRICT

FINANCIAL STATEMENTS

For The Year Ended June 30, 2008



REHMANN ROBSON

Certified Public Accountants

CRESTWOOD SCHOOL DISTRICT

For the Year Ended June 30, 2008

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INDEPENDENT AUDITORS' REPORT

October 15, 2008

Board of Education
Crestwood School District
Dearborn Heights, Michigan

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **CRESTWOOD SCHOOL DISTRICT**, as of and for the year ended June 30, 2008, which collectively comprise the District's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of **Crestwood School District's** management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of **Crestwood School District** as of June 30, 2008, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2008, on our consideration of **Crestwood School District's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 3-10 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise ***Crestwood School District's*** basic financial statements. The combining fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of ***Crestwood School District***. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of ***Crestwood School District***. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, reading "Lehmann Lohman". The signature is written in a cursive, flowing style with a large initial 'L'.

MANAGEMENT'S DISCUSSION and ANALYSIS

CRESTWOOD SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

For Fiscal Year Ending June 30, 2008

This section of the Crestwood School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2008. Please read it in conjunction with the School District's financial statements, which immediately follow this section.

This reporting model was adopted by the Governmental Accounting Standards Board (GASB) in their Statement No.34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 2000. Certain comparative information between the current year and the prior year is required and is presented in the Management Discussion and Analysis.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Crestwood School District financially as a whole. The *District-wide Financial Statements* provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements look at the School District's operations in more detail than the district-wide financial statements by providing information about the School District's most significant funds – the General Fund and the Capital Projects Fund, with all other funds presented in one column as Other Governmental Funds. Also is included a comparison of general fund operations compared to the original and final budgets. The remaining statement, the Statement of Fiduciary Net Assets, presents financial information about activities for which the School District acts solely as an agent for the benefit of students and parents.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. The section below shows how the various parts of the annual report are arranged and related to one another.

Organization of Crestwood School District's Annual Financial Report

Management's Discussion & Analysis (MD&A)

Basic Financial Statements

District-wide Financial Statements

Fund Financial Statements

Budgetary Information for the General Fund

Reporting the School District as a Whole - District-wide Financial Statements

One of the most important questions asked about the School District is, "As a whole, what is the School District's financial condition as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities, which appear first in the School District's financial statements, report information on the School District as a whole and its activities in a way that helps you answer this question. We prepare these statements to include *all* assets and liabilities, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the School District's *net assets*- the difference between assets and liabilities, as reported in the Statement of Net Assets - as one way to measure the School District's financial health, or *financial position*. Over time, *increases or decreases* in the School District's net assets – as reported in the Statement of Activities – are indicators of whether its *financial health* is improving or deteriorating. The relationship between revenues and expenses is the School District's *operating results*. However, the School District's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of the education provided and the safety of the schools, to assess the *overall health* of the School District.

The Statement of Net Assets and Statement of Activities report the governmental activities for the School District, which encompass all of the School District's services, including instruction, supporting services, community services, athletics, child care, and food services. Property taxes, unrestricted State Aid (foundation allowance revenue), and state and federal grants finance most of these activities.

Reporting the School District's Most Significant Funds – Fund Financial Statements

The School District's Fund financial statements provide detailed information about the most *significant funds* – not the School District as a whole. Some funds are required to be established by State law and by bond covenants. However, the School District establishes many other funds to help it control and manage money for particular purposes (the Child Care Fund is an example) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The governmental funds of the School District use the following accounting approach:

Governmental funds - All of the School District's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the operations of the School District and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in a reconciliation.

The School District as Trustee - Reporting the School District's Fiduciary Responsibilities

The School District is the trustee, or *fiduciary*, for its student activity funds. All of the School District's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The School District as a Whole

Recall that the Statement of Net Assets provides the perspective of the School District as a whole. Table 1 provides a comparison of the School District's net assets from the fiscal year ending 2007 to the fiscal year ending 2008.

TABLE 1

	Governmental Activities (in millions)	
	2007	2008
ASSETS		
Current and other assets	\$ 7.7	\$ 10.7
Capital assets – Net of accumulated depreciation	<u>7.1</u>	<u>6.8</u>
Total assets	<u>\$14.8</u>	<u>\$17.5</u>

TABLE 1 (Concluded)

	Governmental Activities (in millions)	
	2007	2008
LIABILITIES		
Current liabilities	\$ 2.7	\$ 3.1
Long-term liabilities	<u>.8</u>	<u>2.6</u>
Total liabilities	<u>\$ 3.5</u>	<u>\$ 5.7</u>
NET ASSETS		
Invested in capital assets – net of related debt	\$ 6.8	\$ 6.5
Restricted	.4	2.9
Unrestricted	<u>4.1</u>	<u>2.4</u>
Total net assets	<u>\$11.3</u>	<u>\$11.8</u>

The above analysis focuses on the net assets (see Table 1). The change in net assets (see Table 2) of the School District's governmental activities is discussed below. The School District's net assets were \$11.8 million at June 30, 2008. Capital assets, net of related debt totaling \$6.5 million compares the original cost, less depreciation of the School District's capital assets less any long-term debt used to finance the acquisition of those assets. The School District currently has \$214,675 in long-term debt which was used to finance capital assets. Restricted net assets are reported separately to show legal constraints from enabling legislation and other restrictions that limit the School District's ability to use those net assets for day-to-day operations. The remaining amount of net assets (\$2.4 million) was unrestricted.

The 2.4 million in unrestricted net assets of governmental activities represents the *accumulated* results of all past years' operations. The operating results of the General Fund will have a significant impact on the change in unrestricted net assets from year to year.

The results of this year's operations for the School District as a whole are reported in the Statement of Activities (see Table 2), which provides a comparison of the changes in net assets from the fiscal year ending 2007 to the fiscal year ending 2008.

TABLE 2

	Governmental Activities (in millions)	
	<u>2007</u>	<u>2008</u>
REVENUE		
Program revenue:		
Charges for services	\$ 2.8	\$ 2.9
Grants and categoricals	1.7	1.8
General revenue:		
Property taxes	2.8	3.1
State foundation allowance	22.8	22.9
Other	<u>.1</u>	<u>.1</u>
Total revenue	<u>30.2</u>	<u>30.8</u>
FUNCTION/PROGRAM EXPENSES		
Instruction	17.0	17.6
Support services	10.1	10.0
Community services	.3	.3
Food services	1.2	1.3
Athletic activities	.5	.5
Depreciation (unallocated) and other	<u>.1</u>	<u>.4</u>
Total expenses	<u>29.2</u>	<u>30.1</u>
TRANSFERS		
Transfers to other governmental units	<u>(.1)</u>	<u>(.2)</u>
Increase (decrease) in net assets	<u>\$.9</u>	<u>\$.5</u>

As reported in the Statement of Activities, the cost of all of our governmental activities this year was \$30.3 million. Certain activities were partially funded from those who benefited from the programs (\$2.9 million) or by other governments and organizations that subsidized certain programs with grants and categoricals (\$1.8 million). We paid for the remaining “public benefit” portion of our governmental activities with \$3.1 million in taxes, \$22.9 million in State Foundation Allowance, and with \$.1 million in other revenues, such as interest and general entitlements.

Revenues increased by \$.6 million from June 30, 2007 to June 30, 2008 primarily due to 31 additional students and an \$85 increase in the per pupil foundation allowance from the State of Michigan.

Expenses increased by \$1 million or 3.4%, which was primarily due to increases in salaries and benefits.

The net costs show the financial burden that was placed on the State and the School District's taxpayers by each of these functions. Since property taxes for operations and unrestricted State aid constitute the vast majority of School District operating revenue sources, the Board of Education and Administration must annually evaluate the needs of the School District and balance those needs with State-prescribed available unrestricted resources.

The School District's Funds

As we noted earlier, the School District uses funds to help it control and manage money for particular purposes. Looking at funds helps the reader consider whether the School District is being accountable for the resources taxpayers and others provide to it and may provide more insight into the School District's overall financial health.

As the School District completed this year, our governmental funds reported a combined fund balance of \$7.7 million, which is an increase of \$2.7 million over last year. In the General Fund, our principal operating fund, the fund balance increased \$.2 million to \$4.8 million. Overall, actual General Fund expenditures were within 99.5 percent of budgeted amounts.

The Capital Projects fund revenue increased by \$2.5 million as a result of proceeds received from the \$2.6 million energy improvement loan.

General Fund Budgetary Highlights

Over the course of the year, the School District revises its budget as it attempts to deal with changes in revenues and expenditures. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. A schedule showing the School District's original and final budget amounts compared with amounts actually paid and received is provided in required supplemental information of these financial statements. Changes to the General Fund original budget were as follows:

- Budgeted revenues increased by \$1.3 million. The majority of this increase, \$.8 million, was due to a higher student population and larger foundation allowance from the State of Michigan. The remainder of the increase, \$.5 million, was attributed to additional federal funding.
- Budgeted expenditures increased by \$.6 million. The majority of this increase, \$.5 million, related to the additional federal revenue received as noted above.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2008, the School District had \$6.8 million invested in a broad range of capital assets, including land, buildings, furniture, and equipment, net of accumulated depreciation. This amount (including additions and disposals) approximates last year's total.

	Capital Assets	
	2007	2008
Buildings	\$15,121,288	\$15,188,718
Buses and other vehicles	1,299,866	1,369,136
Furniture and equipment	<u>987,456</u>	<u>993,075</u>
Total capital assets	17,408,610	17,550,929
Less: accumulated depreciation	<u>10,355,927</u>	<u>10,795,727</u>
Net capital assets	<u>\$ 7,052,683</u>	<u>\$ 6,755,202</u>

This year's additions of \$.1 million included building improvements and the purchase of a two maintenance vehicles.

We present more detailed information about our capital assets in the Notes to the Financial Statements.

Economic Factors and Next Year's Budgets and Rates

Our elected officials and administration consider many factors when setting the School District's 2009 fiscal year budget. One of the most important factors affecting the budget is our student count. The State foundation revenue is determined by multiplying the blended student count by the foundation allowance per pupil. The blended count for the 2009 fiscal year is 25 percent and 75 percent of the February 2008 and September 2008 student counts, respectively. The 2009 fiscal year budget was adopted in June 2008 based on an estimate of students that will be enrolled in September 2008. Approximately 85 percent of total General Fund revenues is from the foundation allowance. Under State law, the School District cannot access additional property tax revenue for general operations. As a result, district funding is heavily dependent on the State's ability to fund local school operations.

Since the School District's revenue is heavily dependent on State funding and the health of the State's School Aid Fund, the actual revenue received depends on the State's ability to collect revenues to fund its appropriation to school districts. The State periodically holds a revenue-estimating conference to estimate revenues. Based on the results of the most recent conference, the State estimates funds are insufficient to fund the current appropriation.

Contacting the School District's Financial Management

This financial report is designed to provide the School District's citizens, taxpayers, customers, and investors and creditors with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report, or need additional information, contact the Business Office, 1501 N. Beech Daly, Dearborn Heights, Michigan 48127.

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

Crestwood School District
Statement of Net Assets
June 30, 2008

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 333,507
Investments	4,115,767
Receivables	5,862,835
Prepays and other items	379,307
Capital assets being depreciated, net	<u>6,755,202</u>
Total assets	<u>17,446,618</u>
Liabilities	
Accounts payable and accrued liabilities	2,917,993
Unearned revenue	10,291
Long-term liabilities:	
Due within one year	185,617
Due in more than one year	<u>2,608,145</u>
Total liabilities	<u>5,722,046</u>
Net assets	
Invested in capital assets	6,540,527
Restricted for:	
Capital projects	2,579,087
Other purposes	336,895
Unrestricted	<u>2,268,063</u>
Total net assets	<u><u>\$ 11,724,572</u></u>

The accompanying notes are an integral part of these financial statements.

Crestwood School District
Statement of Activities
For the Year Ended June 30, 2008

<u>Functions / Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
Instruction:				
Basic programs	\$ 14,258,903	\$ 1,934,760	\$ 1,140,337	\$ (11,183,806)
Added needs	<u>3,367,090</u>	<u>-</u>	<u>-</u>	<u>(3,367,090)</u>
Total instruction	<u>17,625,993</u>	<u>1,934,760</u>	<u>1,140,337</u>	<u>(14,550,896)</u>
Support services:				
Pupil	1,486,771	-	-	(1,486,771)
Instructional services	806,242	-	-	(806,242)
General administration	602,080	-	-	(602,080)
School administration	2,022,118	-	-	(2,022,118)
Business	339,969	-	-	(339,969)
Maintenance	2,948,264	-	-	(2,948,264)
Transportation	1,138,248	-	-	(1,138,248)
Central services	578,538	-	-	(578,538)
Athletics	502,940	44,340	-	(458,600)
Food service	<u>1,289,511</u>	<u>633,163</u>	<u>617,330</u>	<u>(39,018)</u>
Total supporting services	<u>11,714,681</u>	<u>677,503</u>	<u>617,330</u>	<u>(10,419,848)</u>
Community service	<u>309,379</u>	<u>283,169</u>	<u>-</u>	<u>(26,210)</u>
Payments to other districts	<u>181,920</u>	<u>-</u>	<u>-</u>	<u>(181,920)</u>
Other functions	<u>(18,936)</u>	<u>-</u>	<u>-</u>	<u>18,936</u>
Depreciation - unallocated	<u>439,800</u>	<u>-</u>	<u>-</u>	<u>(439,800)</u>
Total governmental activities	<u>\$ 30,252,837</u>	<u>\$ 2,895,432</u>	<u>\$ 1,757,667</u>	<u>\$ (25,599,738)</u>

Continued

Crestwood School District
Statement of Activities (concluded)
For the Year Ended June 30, 2008

	<u>Governmental Activities</u>
Changes in net assets	
Net expense	<u>\$ (25,599,738)</u>
General revenues:	
Property taxes	3,106,861
State school aid	22,889,834
Unrestricted investment earnings	<u>60,822</u>
Total general revenues	<u>26,057,517</u>
Change in net assets	457,779
Net assets, beginning of year	<u>11,266,793</u>
Net assets, end of year	<u><u>\$ 11,724,572</u></u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

Crestwood School District
Balance Sheet
Governmental Funds
June 30, 2008

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Assets				
Cash and cash equivalents	\$ 304,267	\$ -	\$ 29,240	\$ 333,507
Investments	1,520,382	2,595,385	-	4,115,767
Accounts receivable	140,843	-	-	140,843
Due from other governmental units	5,431,632	-	25,263	5,456,895
Property taxes receivable	265,097	-	-	265,097
Due from other funds	16,298	-	218,661	234,959
Inventories	-	-	72,200	72,200
Prepaid items	307,107	-	-	307,107
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	<u>\$ 7,985,626</u>	<u>\$ 2,595,385</u>	<u>\$ 345,364</u>	<u>\$ 10,926,375</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Accounts payable	\$ 244,897	\$ -	\$ 378	\$ 245,275
Accrued salaries and related liabilities	2,231,899	-	-	2,231,899
Accrued expenses	440,819	-	-	440,819
Due to other funds	218,661	16,298	-	234,959
Deferred revenue	2,200	-	8,091	10,291
Total liabilities	<hr/> 3,138,476	<hr/> 16,298	<hr/> 8,469	<hr/> 3,163,243
 Fund balances				
Reserved for inventories	-	-	72,200	72,200
Reserved for prepaid items	307,107	-	-	307,107
Unreserved, undesignated, reported in:				
General fund	4,540,043	-	-	4,540,043
Special revenue funds	-	-	264,695	264,695
Capital projects fund	-	2,579,087	-	2,579,087
Total fund balances	<hr/> 4,847,150	<hr/> 2,579,087	<hr/> 336,895	<hr/> 7,763,132
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 7,985,626</u>	<u>\$ 2,595,385</u>	<u>\$ 345,364</u>	<u>\$ 10,926,375</u>

The accompanying notes are an integral part of these financial statements.

Crestwood School District
Reconciliation of Fund Balances on the Balance Sheet
for Governmental Funds to Net Assets of
Governmental Activities on the Statement of Net Assets
June 30, 2008

Fund balances - total governmental funds	\$ 7,763,132
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Add - capital assets, net of accumulated depreciation	6,755,202
Certain liabilities, such as loans and notes payable, are not due and payable in the current period and therefore are not reported in the funds	
Deduct - loans and notes payable	<u>(2,793,762)</u>
Net assets of governmental activities	<u><u>\$ 11,724,572</u></u>

The accompanying notes are an integral part of these financial statements.

Crestwood School District
Statement of Revenues, Expenditures and
Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2008

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Local sources				
Property taxes	\$ 3,106,861	\$ -	\$ -	\$ 3,106,861
Other sources	304,004	1,929	959,534	1,265,467
State sources	24,664,377	-	40,868	24,705,245
Federal sources	1,011,212	-	621,831	1,633,043
Total revenues	<u>29,086,454</u>	<u>1,929</u>	<u>1,622,233</u>	<u>30,710,616</u>
Expenditures				
Instruction:				
Basic programs	14,739,702	-	-	14,739,702
Added needs	3,367,090	-	-	3,367,090
Total instruction	<u>18,106,792</u>	<u>-</u>	<u>-</u>	<u>18,106,792</u>
Support services:				
Pupil	1,486,771	-	-	1,486,771
Instructional services	827,398	-	-	827,398
General administration	602,080	-	-	602,080
School administration	2,022,118	-	-	2,022,118
Business	349,337	-	-	349,337
Maintenance	2,948,264	-	-	2,948,264
Transportation	1,138,248	-	-	1,138,248
Central services	578,538	-	-	578,538
Athletics	-	-	502,940	502,940
Food service	-	-	1,289,511	1,289,511
Child care	-	-	239,914	239,914
Total support services	<u>9,952,754</u>	<u>-</u>	<u>2,032,365</u>	<u>11,985,119</u>
Community services	<u>69,465</u>	<u>-</u>	<u>-</u>	<u>69,465</u>
Payments to other districts	<u>181,920</u>	<u>-</u>	<u>-</u>	<u>181,920</u>
Debt service:				
Principal	61,364	-	-	61,364
Interest and fiscal charges	11,788	-	-	11,788
Total debt service	<u>73,152</u>	<u>-</u>	<u>-</u>	<u>73,152</u>
Capital outlay	<u>-</u>	<u>123,383</u>	<u>-</u>	<u>123,383</u>
Total expenditures	<u>28,384,083</u>	<u>123,383</u>	<u>2,032,365</u>	<u>30,539,831</u>
Revenues over (under) expenditures	<u>702,371</u>	<u>(121,454)</u>	<u>(410,132)</u>	<u>170,785</u>
Other financing sources (uses)				
Loan proceeds	-	2,579,087	-	2,579,087
Transfers in	-	-	458,600	458,600
Transfers out	(458,600)	-	-	(458,600)
Total other financing sources (uses)	<u>(458,600)</u>	<u>2,579,087</u>	<u>458,600</u>	<u>2,579,087</u>
Net change in fund balances	243,771	2,457,633	48,468	2,749,872
Fund balance, beginning of year	<u>4,603,379</u>	<u>121,454</u>	<u>288,427</u>	<u>5,013,260</u>
Fund balance, end of year	<u><u>\$ 4,847,150</u></u>	<u><u>\$ 2,579,087</u></u>	<u><u>\$ 336,895</u></u>	<u><u>\$ 7,763,132</u></u>

The accompanying notes are an integral part of these financial statements.

Crestwood School District
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2008

Net change in fund balances - total governmental funds	\$ 2,749,872
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Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Add - capital outlay	142,319
Deduct - depreciation expense	(439,800)

Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Add - principal payments on long-term liabilities	61,364
Deduct - issuance of long-term debt	(2,579,087)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Add - decrease in the accrual for the retirement incentive payable	523,111
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Change in net assets of governmental activities	\$ 457,779
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The accompanying notes are an integral part of these financial statements.

Crestwood School District
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2008

	Budget Amounts			Actual Over (Under)
	Original	Final	Actual	Final Budget
Revenues				
Local sources				
Property taxes	\$ 2,587,148	\$ 3,121,928	\$ 3,106,861	\$ (15,067)
Other	186,694	176,670	304,004	127,334
State sources	24,317,709	24,639,745	24,664,377	24,632
Federal sources	645,000	1,139,776	1,011,212	(128,564)
Total revenues	<u>27,736,551</u>	<u>29,078,119</u>	<u>29,086,454</u>	<u>8,335</u>
Expenditures				
Instruction:				
Basic programs	13,744,757	13,935,454	14,739,702	804,248
Added needs	3,684,402	3,961,272	3,367,090	(594,182)
Total instruction	<u>17,429,159</u>	<u>17,896,726</u>	<u>18,106,792</u>	<u>210,066</u>
Support services:				
Pupil	1,512,873	1,623,895	1,486,771	(137,124)
Instructional services	859,940	973,132	827,398	(145,734)
General administration	1,368,196	602,635	602,080	(555)
School administration	2,058,374	2,069,602	2,022,118	(47,484)
Business	173,154	360,182	349,337	(10,845)
Maintenance	2,992,484	3,107,115	2,948,264	(158,851)
Transportation	1,028,512	1,033,161	1,138,248	105,087
Central services	225,411	595,519	578,538	(16,981)
Total support services	<u>10,218,944</u>	<u>10,365,241</u>	<u>9,952,754</u>	<u>(412,487)</u>
Community services	<u>83,875</u>	<u>83,875</u>	<u>69,465</u>	<u>(14,410)</u>
Payments to other districts	<u>100,000</u>	<u>100,000</u>	<u>181,920</u>	<u>81,920</u>
Debt service:				
Principal	61,364	61,364	61,364	-
Interest and fiscal charges	11,788	11,788	11,788	-
Total debt service	<u>73,152</u>	<u>73,152</u>	<u>73,152</u>	<u>-</u>
Total expenditures	<u>27,905,130</u>	<u>28,518,994</u>	<u>28,384,083</u>	<u>(134,911)</u>
Revenues over (under) expenditures	(168,579)	559,125	702,371	143,246
Other financing sources (uses)				
Transfers out	<u>(470,000)</u>	<u>(470,000)</u>	<u>(458,600)</u>	<u>11,400</u>
Net change in fund balance	(638,579)	89,125	243,771	154,646
Fund balance, beginning of year	<u>4,603,379</u>	<u>4,603,379</u>	<u>4,603,379</u>	<u>-</u>
Fund balance, end of year	<u>\$ 3,964,800</u>	<u>\$ 4,692,504</u>	<u>\$ 4,847,150</u>	<u>\$ 154,646</u>

The accompanying notes are an integral part of these financial statements.

Crestwood School District
Statement of Fiduciary Net Assets
June 30, 2008

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	<u>\$ 286,028</u>
Total assets	<u><u>\$ 286,028</u></u>
 Liabilities	
Accounts payable	\$ 113,833
Due to student groups	<u>172,195</u>
 <u>TOTAL LIABILITIES</u>	<u><u>\$ 286,028</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES to the FINANCIAL STATEMENTS

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting entity

Crestwood School District (the “District”) has followed the guidelines of the Governmental Accounting Standards Board’s Statement No. 14 and has determined that no entities should be consolidated into its basic financial statements as component units. Therefore, the reporting entity consists of the primary government financial statements only. The criteria for including a component unit include significant operational or financial relationships with the District.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District had no *business-type activities* during the year ended 2008.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the fiduciary fund financial statements, except for agency funds, which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital projects fund* accounts for the acquisition of capital assets or construction of major capital projects. During the fiscal year the fund accounted for the proceeds of a \$2,579,087 loan for energy improvements.

Additionally, the District reports the following fund types:

The *athletics fund* accounts for the activities of the athletic operations of the District. The District charges fees for attending events, and is subsidized by the general fund.

The *food service fund* accounts for the activities of the food service operation at the various cafeteria locations. The District charges users primarily for the direct costs of this program, which is subsidized by state and federal grants.

The *child care fund* accounts for the activities of the child care programs run in the District. The District charges fees for this service.

The *agency fund* accounts for assets held for other groups and organizations and is custodial in nature.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The effect of interfund activity has been eliminated from the government-wide financial statements.

D. Assets, liabilities and equity

1. Deposits and investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Uncollected real property taxes are purchased by Wayne County and reimbursed to the District. Property tax and other receivables are shown net of an allowance for uncollectible amounts.

Accounts payable and other payables reflected in the financial statements are based on when the liability is incurred.

Taxes are levied on July 1 and December 1 and are due and payable by August 31 and February 28, respectively.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

3. *Inventory*

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in the Food Service Fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure when consumed rather than when purchased. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute “available spendable resources” even though they are a component of net current assets.

4. *Capital assets*

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	25-45
Vehicles	5-6
Equipment	10-20

5. *Compensated absences*

Long-term sick and vacation benefits do not accrue or vest and therefore are not recorded as a liability of the District.

6. *Long-term obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of the net assets.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. *Fund equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general and special revenue funds. All annual appropriations lapse at fiscal year end.

The General and Special Revenue funds are under formal budgetary control. Budgets shown in the financial statements are adopted on a basis consistent with generally accepted accounting principles (GAAP), and are not significantly different from the modified accrual basis used to reflect actual results, and consist only of those amounts contained in the formal budget as originally adopted or as amended by the Board of Education. The budgets for the General and Special Revenue Funds are adopted on a functional basis.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

A reconciliation of cash and investments as shown on the Statement of Net Assets and Statement of Fiduciary Net Assets follows:

Statement of Net Assets:

Cash and cash equivalents	\$ 333,507
Investments	<u>4,115,767</u>
	\$ 4,449,274

Statement of Fiduciary Net Assets:

Agency Fund:

Cash and cash equivalents	<u>286,028</u>
	<u>\$ 4,735,302</u>

Petty Cash	\$ 1,270
Bank deposits	483,008
Investments in securities and mutual funds	<u>4,251,024</u>
	<u>\$ 4,735,302</u>

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

Statutory Authority

State statutes authorize the District to invest in:

- (a) Bonds, bills, or notes of the United States; obligations, the principal and interest of which are fully guaranteed by the United States; or obligations of the State. In a primary or fourth class school district, the bonds, bills, or notes shall be payable at the option of the holder upon not more than 90 days notice or, if not so payable, shall have maturity dates not more than 5 years after the purchase dates.
- (b) Certificates of deposit insured by a State or national bank, savings accounts of a state or federal savings and loan association, or certificates of deposit or share certificates of a state or federal credit union organized and authorized to operate in this State.
- (c) Commercial paper rated prime at the time of purchase and maturing not more than 270 days after the date of purchase.
- (d) Securities issued or guaranteed by agencies or instrumentalities of the United States government or federal agency obligation repurchase agreements, and bankers' acceptance issued by a bank that is a member of the federal deposit insurance corporation.
- (e) Mutual funds composed entirely of investment vehicles that are legal for direct investment by a school district.
- (f) Investment pools, as authorized by the surplus funds investment pool act, composed entirely of instruments that are legal for direct investment by a school district.

The District's investment policy allows for all of these types of investments.

Investments

The District chooses to disclose its investments by specifically identifying each. As of year end, the District had the following investments.

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>
JP Morgan Chase Money Market Fund	n/a	<u>\$ 4,251,024</u>	n/a

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

Investment and deposit risk

Interest Rate Risk. State law limits the allowable investments and the maturities of some of the allowable investments as identified above. The District's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the list of authorized investments above. The District's investment policy does not have specific limits in excess of state law on investment credit risk. The ratings for each investment are identified above for investments held at year end.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. State law does not require and the District does not have a policy for deposit custodial credit risk. As of year end, \$597,342 of the District's bank balance of \$697,342 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the District does not have a policy for investment custodial credit risk. On the investments listed above, there is no custodial credit risk, as these investments are uncategorized as to credit risk.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments above. The District's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

B. Receivables

Receivables as of year end for the District's individual major funds and nonmajor funds in the aggregate, are as follows:

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

	<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:			
Accounts	\$ 140,843	\$ -	\$ 140,843
Intergovernmental	5,431,632	25,263	5,456,895
Property taxes	<u>265,097</u>	<u>-</u>	<u>265,097</u>
Total receivables	<u>\$5,837,572</u>	<u>\$ 25,263</u>	<u>\$5,862,835</u>

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

C. Capital assets

Capital assets activity for the year ended June 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets being depreciated				
Buildings and improvements	\$ 15,121,288	\$ 67,430	\$ -	\$ 15,188,718
Buses and other vehicles	1,299,866	69,270	-	1,369,136
Furniture and equipment	987,456	5,619	-	993,075
Total capital assets being depreciated	<u>17,408,610</u>	<u>142,319</u>	<u>-</u>	<u>17,550,929</u>
Less accumulated depreciation for:				
Buildings and improvements	8,541,136	309,776	-	8,850,912
Buses and other vehicles	1,145,339	59,999	-	1,205,338
Furniture and equipment	669,452	70,025	-	739,477
Total accumulated depreciation	<u>10,355,927</u>	<u>439,800</u>	<u>-</u>	<u>10,795,727</u>
Total capital assets being depreciated, net	<u>7,052,683</u>	<u>(297,481)</u>	<u>-</u>	<u>6,755,202</u>
Governmental activities capital assets, net	<u>\$ 7,052,683</u>	<u>\$ (297,481)</u>	<u>\$ -</u>	<u>\$ 6,755,202</u>

Depreciation expense of \$439,800 was charged to the function "Unallocated Depreciation", and not allocated to other functions.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

D. Payables

Accounts payable and accrued liabilities as of year end for the District's individual major funds and nonmajor funds in the aggregate, are as follows:

	<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Payables:			
Accounts payable	\$ 244,897	\$ 378	\$ 245,275
Accrued salaries and related liabilities	2,231,899	-	2,231,899
Accrued expenses	<u>440,819</u>	<u>-</u>	<u>440,819</u>
Total payables	<u>\$2,917,615</u>	<u>\$ 378</u>	<u>\$2,917,993</u>

E. Interfund receivables, payables and transfers

At June 30, 2008, interfund receivables and payables consisted of the following:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 16,298	\$ 218,661
Capital projects fund	-	16,298
Nonmajor governmental funds	<u>218,661</u>	<u>-</u>
	<u>\$ 234,959</u>	<u>\$ 234,959</u>

At June 30, 2008, interfund transfers consisted of the following:

	<u>Transfers out</u>	<u>Transfers in</u>
General Fund	\$ 458,600	\$ -
Nonmajor governmental funds	<u>-</u>	<u>458,600</u>
	<u>\$ 458,600</u>	<u>\$ 458,600</u>

The District reports interfund balances between many of its funds. The sum of all balances presented in the tables above agrees with the sum of interfund balances presented in the statements of net assets/balance sheet for the governmental funds. These interfund balances resulted primarily from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

For the year ended June 30, 2008, the District transferred funds to subsidize the athletics program.

F. Long-Term Debt

The Retirement Incentive Payable includes payments under a plan made to twenty-five (25) teachers and administrators to be paid in annual installments over three years beginning September, 2005. This balance was \$0 at June 30, 2008.

The Installment Purchase Agreement was entered into by the district to provide funds in the amount of \$325,000 to help fund the purchase of a new bus garage. Repayment is due in monthly installments of \$6,096 (including interest) through August 2011.

A note was issued in 2008 to finance infrastructure energy improvements in the amount of \$2,579,087. Repayment is due in bi-annual installments of \$121,178 (including interest) through June 2023.

Changes in Long-Term Debt. Long-term liability activity for the year ended June 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Retirement incentive payable	\$ 523,111	\$ -	\$ 523,111	\$ -	\$ -
Installment purchase agreement	276,039	-	61,364	214,675	64,344
Energy efficient improvements	-	2,579,087	-	2,579,087	121,273
	<u>\$ 799,150</u>	<u>\$ 2,579,087</u>	<u>\$ 584,475</u>	<u>\$ 2,793,762</u>	<u>\$ 185,617</u>

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

The annual requirements to amortize all debt outstanding as of June 30, 2008, are as follows:

Year Ending	Principal	Interest	Total
2009	\$ 185,617	\$ 129,891	\$ 315,508
2010	194,569	120,939	315,508
2011	203,955	111,553	315,508
2012	151,733	102,815	254,548
2013	146,324	96,032	242,356
2014-2018	844,122	367,658	1,211,780
2019-2023	1,067,442	144,342	1,211,784
	<u>\$ 2,793,762</u>	<u>\$ 1,073,230</u>	<u>\$ 3,866,992</u>

The installment purchase agreement are expected to be repaid from the general fund.

IV. OTHER INFORMATION

A. Risk management

Crestwood School District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. For its general property and liability insurance coverage, the District is a participant in the Metropolitan Association for Improved School Legislation Joint Risk Management Trust (MAISL), a public entity risk pool for benefit of 35 school districts located in the metropolitan area. The District pays an annual premium to MAISL for this liability coverage. MAISL is considered a self-sustaining risk pool that will provide coverage for its members for up to \$400,000 per insured event. MAISL obtains unlimited independent coverage for insured events in excess of the \$400,000 limit.

For its workers' compensation insurance coverage, the District is a participant in the MAISL Worker's Compensation Fund, a public entity risk pool for the benefit of 12 school districts located in the area. The District pays an annual premium to MAISL and coverage is provided for up to \$350,000 per insured event. MAISL obtains independent coverage for insured in excess of the \$350,000 limit. Settled claims have not exceeded excess coverage for the past three years.

An independent third party administers the District's self-insured health and life benefit program.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

Changes in the balances of claims liabilities for the health and life benefit programs during the past two years are as follows:

	Fiscal Year End	
	June 30	
	<u>2008</u>	<u>2007</u>
Accrued claims, beginning of year	\$ 351,251	\$ 351,251
Incurred claims	2,919,080	2,678,380
Claim payments	<u>2,898,221</u>	<u>2,678,380</u>
Accrued claims, end of year	<u>\$ 372,110</u>	<u>\$ 351,251</u>

The claim liability at June 30, 2008 is included in accrued expenses of the general fund.

B. Defined benefit pension plan

Plan Description

The Crestwood School District contributes to the Michigan Public School Employees Retirement System (MPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Michigan Department of Management and Budget, Office of Retirement Systems. MPERS provides retirement, survivor and disability benefits, and death benefits to plan members and beneficiaries. Benefit provisions are established and must be amended by state statute.

The Office of Retirement Systems issues a publicly available financial report that includes financial statements and required supplementary information for MPERS. That report may be obtained by writing to Michigan Public School Employees Retirement System, 7150 Harris Drive, P.O. Box 30171, Lansing, Michigan, 48909 or by calling 1-800-381-5111.

Funding Policy

Member Investment Plan (MIP) members enrolled in MIP prior to January 1, 1990 contribute at a permanently fixed rate of 3.9% of gross wages. Members first hired January 1, 1990 or later contribute at the following graduated permanently fixed contribution rate: 3% of the first \$5,000; 3.6% of \$5,001 through \$15,000; 4.3% of all wages over \$15,000. Basic Plan members make no contributions. The Crestwood School District is required to contribute the full actuarial funding contribution amount to fund pension benefits, plus an additional amount to fund retiree health care benefits on a cash disbursement basis.

CRESTWOOD SCHOOL DISTRICT

Notes to the Financial Statements

The current rate is 16.72% of annual covered payroll. The contribution requirements of plan members and the Crestwood School District are established by Michigan State statute and may be amended only by action of the State Legislature. The School District's contributions to MPERS for the years ended June 30, 2008, 2007 and 2006 were \$3,058,966, \$3,132,724 and \$2,641,630, respectively, equal to the required contributions for each year.

Other Postemployment Benefits

Retirees have the option of health coverage which is funded on a cash disbursement basis by the employers. The State of Michigan has contracted to provide the comprehensive group medical, hearing, dental and vision coverages for retirees and beneficiaries. All health care benefits are on a self-funded basis. A significant portion of the premium is paid by MPERS with the balance deducted from the monthly pension.

Pension recipients are eligible for fully paid Master Health Plan coverage and 90% paid Dental Plan, Vision Plan and Hearing Plan coverage with the following exceptions:

1. Retirees not yet eligible for Medicare coverage pay an amount equal to the Medicare Part B premiums.
2. Retirees with less than 30 years of service, who terminate employment after October 31, 1980 with the vested deferred benefits, are eligible for partially employer paid health benefit coverage (no payment if less than 21 years of service).

C. Capital Projects Fund

The Capital Projects Fund records capital project activities funded with Sinking Fund millage. For this fund, the School District has complied with the applicable provisions of Section 1212(1) of the Revised School Code and the applicable section of the Revised Bulletin for School District Audits of Bonded Construction Funds and Sinking Funds in Michigan.

* * * * *

FUND STATEMENTS

Crestwood School District
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	<u>Special Revenue</u>			Total
	Athletics	Food Service	Child Care	Nonmajor Governmental Funds
<u>ASSETS</u>				
Assets				
Cash and cash equivalents	\$ -	\$ 20,028	\$ 9,212	\$ 29,240
Due from other governments	-	25,263	-	25,263
Due from other funds	-	125,601	93,060	218,661
Inventories	-	72,200	-	72,200
<u>TOTAL ASSETS</u>	\$ -	\$ 243,092	\$ 102,272	\$ 345,364
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Accounts payable	\$ -	\$ 378	\$ -	\$ 378
Deferred revenue	-	-	8,091	8,091
Total liabilities	-	378	8,091	8,469
Fund balances				
Reserved for inventories	-	72,200	-	72,200
Unreserved and undesignated	-	170,514	94,181	264,695
Total fund balances	-	242,714	94,181	336,895
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	\$ -	\$ 243,092	\$ 102,272	\$ 345,364

Crestwood School District
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2008

	Special Revenue			Total
	Athletics	Food Service	Child Care	Nonmajor Governmental Funds
Revenues				
Local sources	\$ 44,340	\$ 628,659	\$ 286,535	\$ 959,534
State sources	-	40,868	-	40,868
Federal sources	-	621,831	-	621,831
Total revenues	44,340	1,291,358	286,535	1,622,233
Expenditures				
Support services:				
Athletics	502,940	-	-	502,940
Food service	-	1,289,511	-	1,289,511
Child care	-	-	239,914	239,914
Total expenditures	502,940	1,289,511	239,914	2,032,365
Revenues over (under) expenditures	(458,600)	1,847	46,621	(410,132)
Other financing sources				
Transfers in	458,600	-	-	458,600
Net change in fund balances	-	1,847	46,621	48,468
Fund balance, beginning of year	-	240,867	47,560	288,427
Fund balance, end of year	\$ -	\$ 242,714	\$ 94,181	\$ 336,895

APPENDIX

**CRESTWOOD SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Federal CFDA Number</u>	<u>Approved Grant Award Amount</u>	<u>Accrued (Deferred) Revenue at June 30, 2007</u>	<u>Adjustments</u>	<u>(Memo Only) Prior Year Expenditures</u>	<u>Current Year Expenditures</u>	<u>Current Year Receipts (Cash Basis)</u>	<u>Accrued (Deferred) Revenue at June 30, 2008</u>
<u>DEPARTMENT OF AGRICULTURE</u>								
Direct Program - Food Distribution:	10.550							
Entitlement Commodities		\$ 58,847	\$ -	\$ -	\$ -	\$ 58,847	\$ 58,847	\$ -
Bonus Commodities		106	-	-	-	106	106	-
		<u>58,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,953</u>	<u>58,953</u>	<u>-</u>
Passed through Michigan Department of Education Nutrition Cluster	10.555							
National School Lunch Program								
Section 4 Lunch - Total Servings								
Project 071950		7,300	-	-	66,821	7,300	7,300	-
Project 081950		65,574	-	-	-	65,574	64,461	1,113
Section 11 Lunch - Free and Reduced								
Project 071960		36,840	-	-	341,385	36,840	36,840	-
Project 081960		<u>366,962</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>366,962</u>	<u>347,639</u>	<u>19,323</u>
		<u>476,676</u>	<u>-</u>	<u>-</u>	<u>408,206</u>	<u>476,676</u>	<u>456,240</u>	<u>20,436</u>
National School Breakfast	10.553							
Project 071970		6,690	-	-	71,791	6,690	6,690	-
Project 081970		<u>79,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,513</u>	<u>74,686</u>	<u>4,827</u>
		<u>86,203</u>	<u>-</u>	<u>-</u>	<u>71,791</u>	<u>86,203</u>	<u>81,376</u>	<u>4,827</u>
Total passed through Michigan Department of Education		<u>562,879</u>	<u>-</u>	<u>-</u>	<u>479,997</u>	<u>562,879</u>	<u>537,616</u>	<u>25,263</u>
TOTAL DEPARTMENT OF AGRICULTURE		<u>621,832</u>	<u>-</u>	<u>-</u>	<u>479,997</u>	<u>621,832</u>	<u>596,569</u>	<u>25,263</u>
<u>DEPARTMENT OF EDUCATION</u>								
Passed through Michigan Department of Education Special Education Grants to States	84.027A							
Project 080440-0708		<u>4,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Title IA - Improving Basic Programs	84.010							
Project 061530-0607		5,458	5,458	-	5,458	-	5,458	-
Project 071530-0607		151,782	105,813	(11,611)	94,202	-	94,202	-
Project 081530-0708		<u>250,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>233,615</u>	<u>-</u>	<u>233,615</u>
		<u>407,971</u>	<u>111,271</u>	<u>(11,611)</u>	<u>99,660</u>	<u>233,615</u>	<u>99,660</u>	<u>233,615</u>

continued...

**CRESTWOOD SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

	Federal CFDA Number	Approved Grant Award Amount	Accrued (Deferred) Revenue at June 30, 2007	Adjustments	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue at June 30, 2008
<u>DEPARTMENT OF EDUCATION (continued)</u>								
Passed through Michigan Department of Education of Education (concluded)								
Title IIA - Teacher / Principal Training and Recruiting	84.367							
Project 060520-0607		\$ 52,586	\$ 52,586	\$ -	\$ 52,586	\$ -	\$ 52,586	\$ -
Project 070520-0607		103,999	30,271	252	30,523	-	30,523	-
Project 080520-0708		178,517	-	-	-	127,091	-	127,091
		<u>335,102</u>	<u>82,857</u>	<u>252</u>	<u>83,109</u>	<u>127,091</u>	<u>83,109</u>	<u>127,091</u>
Title IID - Enhancing Education Through Technology	84.318							
Project 064290-0607		2,038	2,038	-	2,038	-	2,038	-
Project 074290-0607		1,558	201	-	201	-	201	-
Project 084290-0708		3,499	-	-	-	3,499	-	3,499
		<u>7,095</u>	<u>2,239</u>	<u>-</u>	<u>2,239</u>	<u>3,499</u>	<u>2,239</u>	<u>3,499</u>
Title III - Limited English Proficient Students	84.365							
Project 060580-0607		7,796	7,796	-	7,796	-	7,796	-
Project 070580-0607		17,238	10,677	(72)	10,605	-	10,605	-
Project 080580-0708		27,913	-	-	-	27,913	-	27,913
		<u>52,947</u>	<u>18,473</u>	<u>(72)</u>	<u>18,401</u>	<u>27,913</u>	<u>18,401</u>	<u>27,913</u>
Title V, Part A - Innovative Programs	84.298							
Project 060250-0607		1,376	1,376	-	1,376	-	1,376	-
Project 070250-0607		691	691	(691)	-	-	-	-
Project 080250-0708		1,391	-	-	-	1,391	700	691
		<u>3,458</u>	<u>2,067</u>	<u>(691)</u>	<u>1,376</u>	<u>1,391</u>	<u>2,076</u>	<u>691</u>
Title IV, Part A - Safe and Drug Free Schools and Communities Act	84.186							
Project 062860-0506		12,795	-	-	-	12,795	12,795	-
Project 072860-0607		9,598	9,598	-	9,598	-	9,598	-
Project 082860-0708		10,120	-	-	-	10,120	-	10,120
		<u>32,513</u>	<u>9,598</u>	<u>-</u>	<u>9,598</u>	<u>22,915</u>	<u>22,393</u>	<u>10,120</u>
Total passed through Michigan Department of Education		<u>843,586</u>	<u>226,505</u>	<u>(12,122)</u>	<u>214,383</u>	<u>420,924</u>	<u>227,878</u>	<u>407,429</u>
Passed through Dearborn Heights School District No. 7								
Vocational Education Basic Grants to States - Perkins II 2007/2008 Grant	84.048A	<u>8,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,367</u>	<u>8,097</u>	<u>270</u>

continued...

**CRESTWOOD SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

	Federal CFDA <u>Number</u>	Approved Grant Award <u>Amount</u>	Accrued (Deferred) Revenue at <u>June 30, 2007</u>	<u>Adjustments</u>	(Memo Only) Prior Year <u>Expenditures</u>	Current Year <u>Expenditures</u>	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue at <u>June 30, 2008</u>
Passed through Monroe Intermediate School District								
Vocational Education Tech Prep	84.243							
2006/2007 Grant		\$ 4,221	\$ 4,221	\$ (71)	\$ 4,150	\$ -	\$ 4,150	\$ -
2007/2008 Grant		4,217	-	-	-	4,217	-	4,217
		<u>8,438</u>	<u>4,221</u>	<u>(71)</u>	<u>4,150</u>	<u>4,217</u>	<u>4,150</u>	<u>4,217</u>
Passed through Wayne County Regional Educational Service Agency								
IDEA Cluster	84.027							
2007 Flowthrough		507,584	7,015	-	449,242	58,342	30,810	34,547
2008 Flowthrough		565,782	-	-	-	481,158	35,600	445,558
		<u>1,073,366</u>	<u>7,015</u>	<u>-</u>	<u>449,242</u>	<u>539,500</u>	<u>66,410</u>	<u>480,105</u>
2007 Preschool	84.173	14,454	-	-	7,958	6,496	6,496	-
2008 Preschool		19,110	-	-	-	19,110	-	19,110
		<u>33,564</u>	<u>-</u>	<u>-</u>	<u>7,958</u>	<u>25,606</u>	<u>6,496</u>	<u>19,110</u>
State Initiated Grant	84.173	2,709	-	-	-	2,709	-	2,709
Total passed through Wayne County Regional Educational Service Agency		<u>1,109,639</u>	<u>7,015</u>	<u>-</u>	<u>457,200</u>	<u>567,815</u>	<u>72,906</u>	<u>501,924</u>
TOTAL DEPARTMENT OF EDUCATION		<u>1,970,030</u>	<u>237,741</u>	<u>(12,193)</u>	<u>675,733</u>	<u>1,001,323</u>	<u>313,031</u>	<u>913,840</u>
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>								
Passed through Michigan Department of Community Health - Passed through Wayne County Regional Educational Service Agency - Medicaid Outreach	93.778	9,888	-	-	-	9,888	9,888	-
TOTAL FEDERAL ASSISTANCE		<u>\$ 2,601,750</u>	<u>\$ 237,741</u>	<u>\$ (12,193)</u>	<u>\$ 1,155,730</u>	<u>\$ 1,633,043</u>	<u>\$ 919,488</u>	<u>\$ 939,103</u>

- 1 The accounting policies used in preparing this schedule conform to generally accepted accounting principles applicable to governments. The District utilized the modified accrual basis of accounting in preparing this schedule.
- 2 Expenditures in this schedule are in agreement with amounts reported in the financial statements and the financial reports submitted to MDE.
- 3 The amounts reported on the R7120 (Grant Section Auditor's Report) reconcile with this schedule.
- 4 The amounts reported on the Recipient Entitlement Balance Report (PAL) agree with this schedule for USDA donated food commodities and are reported in the cash receipts column. Spoilage or pilferage, if any, is included in expenditures.
- 5 Adjustments are due to over/under accrual of prior year receivables.



REHMANN ROBSON

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

October 15, 2008

Board of Education
Crestwood School District
Dearborn Heights, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **CRESTWOOD SCHOOL DISTRICT** as of and for the year ended June 30, 2008, and have issued our report thereon dated October 15, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Crestwood School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the deficiency in internal control over financial reporting described in the accompanying schedule of findings and questioned costs as item 2008-1 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crestwood School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

However, we noted other matters involving the internal control over compliance, financial reporting and/or operating efficiency that we have reported to management of Crestwood School District in a separate letter dated October 15, 2008.

Crestwood School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Crestwood School District's response and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the audit committee, management, the Board of Education, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Lehmann Johnson". The signature is written in a cursive, flowing style.



REHMANN ROBSON

Certified Public Accountants

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

October 15, 2008

Board of Education
Crestwood School District
Dearborn Heights, Michigan

Compliance

We have audited the compliance of **CRESTWOOD SCHOOL DISTRICT** with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Crestwood School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Crestwood School District's management. Our responsibility is to express an opinion on Crestwood School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Crestwood School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Crestwood School District's compliance with those requirements.

In our opinion, Crestwood School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of Crestwood School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Crestwood School District' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the District's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the District's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the Board of Education, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Lehmann Lohman". The signature is written in a cursive style with a large, prominent 'L' and 'H'.

CRESTWOOD SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2008

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant Deficiency (ies) identified
not considered to be material weaknesses?

X yes _____ none reported

Noncompliance material to financial statements
noted?

_____ yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified?

_____ yes X no

Significant Deficiency (ies) identified
not considered to be material weaknesses?

_____ yes X none reported

Type of auditors' report issued on compliance
for major programs:

Unqualified

Any audit findings disclosed that are required
to be reported in accordance with
Circular A-133, Section 510(a)?

_____ yes X no

CRESTWOOD SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

FOR THE YEAR ENDED JUNE 30, 2008

SECTION I - SUMMARY OF AUDITORS' RESULTS (Concluded)

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553 & 10.553	Child Nutrition Cluster
84.027 & 84.173	IDEA Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$300,000</u>
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Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no
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SECTION II – FINANCIAL STATEMENT FINDINGS

2008-1 Food Service Cash Receipts Reconciliations

Criteria:	The District is responsible for maintaining an internal control structure that allows for the reconciliation of revenue received for food service at the various schools to the amount of money deposited within the bank.
Condition:	During the year ended June 30, 2008, the District did not reconcile differences observed in our audit tests between the amount of revenue per the daily receipt reporting form to the actual cash received/deposited for each business day.
Cause:	The District did not believe that a reconciliation was necessary to ensure that the amount deposited into the bank was the total amount of revenue received during the day.
Effect:	This condition increases the risk that the District could have actual cash variances go undetected.
Recommendation:	We recommend that the District implement a daily reconciliation that will reconcile the amount of revenue per the daily receipt reporting form to the actual cash received/deposited for each business day, including the effect of credit sales, in order to provide a proper accounting trail.

CRESTWOOD SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Concluded)

FOR THE YEAR ENDED JUNE 30, 2008

Management's

response:

In the next fiscal year, the District will require that reconciliations be prepared in accordance with the above recommendation.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

SECTION IV – PRIOR YEAR FINDINGS

2007-1 Allocation and Certification of Payroll Expenditures

The District has the appropriate certifications for the year ended June 30, 2008

* * * * *



REHMANN ROBSON

Certified Public Accountants

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October 15, 2008

To the Board of Education
Crestwood School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the *Crestwood School District* (the “District”) for the year ended June 30, 2008, and have issued our report thereon dated October 15, 2008. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America and OMB Circular A-133

As stated in our engagement letter dated July 16, 2008, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the District’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the *District’s* financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the *District’s* compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the *District’s* compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the *District’s* compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on July 16, 2008.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the *District* are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the insurance claims incurred but not reported is based on information provided by the entity's third party administrators and subsequent claims activity.

We evaluated the key factors assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statements may be affected by unusual transactions, including nonrecurring transactions. The following significant unusual accounting transactions occurred during the year:

- During 2008, the District incurred \$2,579,087 in new debt for Energy Efficient Improvements to all of the District's buildings.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We proposed no adjusting journal entries.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 15, 2008.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education and management of the *Crestwood School District* and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lehmann Johnson", is written below the text "Very truly yours,".

Crestwood School District

Comments and Recommendations

For the Year Ended June 30, 2008

In planning and performing our audit of the financial statements of the Crestwood School District as of and for the year ended June 30, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. The deficiencies we noted that we consider to be significant deficiencies are described in the Schedule of Findings and Questioned Costs in the District's Single Audit report.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Other Matters

Bank Reconciliations

Deposit and investment bank reconciliations are completed by an individual that also has general ledger access. To help strengthen internal controls over the reconciliation process, we suggest that a District employee independent of the reconciliation function review and document their review on all deposit and investment bank reconciliations.

Crestwood School District
Comments and Recommendations
For the Year Ended June 30, 2008

Moveable Assets

Periodic counts of moveable assets is a key element of capital asset management. We noted during testing that not all buildings in the District are performing periodic inventories of moveable assets. We suggest that the District implement periodic inventory procedures for moveable assets.

Purchase Order System

The District has a policy of using purchase orders for procurement of supplies and services. However, we noted that purchase orders are used only on a sporadic basis. In order to preserve the integrity of the purchase order system, we suggest that purchase orders be used on all purchases, or modify the policy to exempt certain purchases.

Payroll Review

During the previous audit we recommended that the final payroll register be subject to final approval by someone other than the payroll clerk before payroll checks are issued. This procedure is done, however, it is not documented. We recommend that the reviewer of the payroll register initial and date the register of each current pay before payroll is finalized in order to enhance the internal controls in this area.

Food Service and Child Care – Cash Receipts

During testing it was noted that reconciliations are not completed for Food Service and Child Care cash receipts reconciliations. We recommend that the District implement a reconciliation procedure for the Food Service and Child Care cash receipts. All reconciliations should involve the preparer, and another person as approver to indicate that the receipt summary form and underlying cash register tape or receipt sequence amount agrees with the cash collected and deposited. Also, we recommend that the District implement a process to include a preparer and a reviewer sign off on all Food Service and Child Care cash receipt reconciliations. The central office should verify that these steps have been taken when processing the transactions into the general ledger system.

Journal Entry Review

In order to help enhance internal controls, journal entries should be reviewed by someone other than the preparer. We recommend that the District implement this review process and document this review.

Crestwood School District
Comments and Recommendations
For the Year Ended June 30, 2008

Bank Transfers

Interbank and wire transfers are completed by the same individual that performs the bank reconciliations. We suggest that an individual independent of the bank reconciliation procedure approve and document this approval on all interbank and wire transfers.

* * * * *

FORM **SF-SAC**
(8-6-2008)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS
for Fiscal Year Ending Dates in 2008, 2009, or 2010**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART 1**GENERAL INFORMATION (To be completed by auditee, except for Items 6, 7, and 8)****1. Fiscal period ending date for this submission**Month Day Year
06 / 30 / 2008**2. Type of Circular A-133 audit**

- 1
- ☒
- Single audit
-
- 2
- ☐
- Program-specific audit

3. Audit period covered

- 1
- ☒
- Annual 3
- ☐
- Other —
-
- Months
-
- 2
- ☐
- Biennial

4. Auditee Identification Numbers**a. Primary Employer Identification Number (EIN)****38 - 6004157****b. Are multiple EINs covered in this report?** 1 ☐ Yes 2 ☒ No**c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.****d. Data Universal Numbering System (DUNS) Number** - - **e. Are multiple DUNS covered in this report?** 1 ☐ Yes 2 ☒ No**f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.****5. AUDITEE INFORMATION****a. Auditee name****CRESTWOOD SCHOOL DISTRICTS****b. Auditee address (Number and street)****1501 N. BEECH DALY**

City

DEARBORN HEIGHTS

State

ZIP + 4 Code

MI**48127 - 3495****c. Auditee contact**

Name

BRIAN APRILL

Title

BUSINESS MANAGER**d. Auditee contact telephone****(313) 278 - 2349****e. Auditee contact FAX****(313) 278 - 4774****f. Auditee contact E-mail****BAPRILL@CSDM.K12.MI.US****6. PRIMARY AUDITOR INFORMATION***(To be completed by auditor)***a. Primary auditor name****REHMANN ROBSON****b. Primary auditor address (Number and street)****675 ROBINSON RD.**

City

JACKSON

State

ZIP + 4 Code

MI**49203 -****c. Primary auditor contact**

Name

DAVID M. FISHER, CPA

Title

PRINCIPAL**d. Primary auditor contact telephone****(517) 787 - 6503****e. Primary auditor contact FAX****(517) 788 - 8111****f. Primary auditor contact E-mail****DAVE.FISHER@REHMANN.COM****g. AUDITEE CERTIFICATION STATEMENT** – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Auditee certification

Date

ELECTRONICALLY CERTIFIED**10/31/2008**

Name of certifying official

BRIAN APRILL

Title of certifying official

DIRECTOR OF BUSINESS OPERATIONS**g. AUDITOR STATEMENT** – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.**7a. Add Secondary auditor information? (Optional)**

- 1
- ☐
- Yes 2
- ☒
- No

b. If "Yes," complete Part I, Item 8 on the continuation sheet on page 5.

Auditor certification

Date

ELECTRONICALLY CERTIFIED**10/31/2008**

PART II FINANCIAL STATEMENTS (To be completed by auditor)**1. Type of audit report**

Mark either: 1 ☒ Unqualified opinion **OR**
any combination of: 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No

3. Is a significant deficiency disclosed? 1 ☒ Yes 2 ☐ No – SKIP to Item 5

4. Is any significant deficiency reported as a material weakness? 1 ☐ Yes 2 ☒ No

5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☒ No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12) 1 ☐ Yes 2 ☒ No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .526(b)) \$ 300,000

3. Did the auditee qualify as a low-risk auditee? (§ .530) 1 ☒ Yes 2 ☐ No

4. Is a significant deficiency disclosed for any major program? (§ .510(a)(1)) 1 ☐ Yes 2 ☒ No –SKIP to Item 6

5. Is any significant deficiency reported for any major program as a material weakness? (§ .510(a)(1)) 1 ☐ Yes 2 ☐ No

6. Are any known questioned costs reported? (§ .510(a)(3) or (4)) 1 ☐ Yes 2 ☒ No

7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b)) 1 ☐ Yes 2 ☒ No

8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. (Mark (X) all that apply or None)

98 ☐ U.S. Agency for International Development

10 ☐ Agriculture

23 ☐ Appalachian Regional Commission

11 ☐ Commerce

94 ☐ Corporation for National and Community Service

12 ☐ Defense

84 ☐ Education

81 ☐ Energy

66 ☐ Environmental Protection Agency

39 ☐ General Services Administration

93 ☐ Health and Human Services

97 ☐ Homeland Security

14 ☐ Housing and Urban Development

03 ☐ Institute of Museum and Library Services

15 ☐ Interior

16 ☐ Justice

17 ☐ Labor

09 ☐ Legal Services Corporation

43 ☐ National Aeronautics and Space Administration

89 ☐ National Archives and Records Administration

05 ☐ National Endowment for the Arts

06 ☐ National Endowment for the Humanities

47 ☐ National Science Foundation

07 ☐ Office of National Drug Control Policy

59 ☐ Small Business Administration

96 ☐ Social Security Administration

19 ☐ U.S. Department of State

20 ☐ Transportation

21 ☐ Treasury

64 ☐ Veterans Affairs

00 ☒ None

☐ Other – Specify:

PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR				10. AUDIT FINDINGS				
CFDA Number	Research and development (c)	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program (g)	Major program (h)	Type(s) of compliance requirement(s) (a)	Audit finding reference number(s) (b)
Federal Agency Prefix (a)	Extension (b)							
1 0 .550	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	ENTITLEMENT COMMODITIES	\$ 58,953 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
1 0 .555	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	NATIONAL SCHOOL LUNCH	\$ 476,676 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	U	H	2008-1
1 0 .553	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	NATIONAL SCHOOL BREAKFAST	\$ 86,203 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	U	H	2008-1
8 4 .010	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TITLE I, PART A	\$ 233,615 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
8 4 .027	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	SPECIAL EDUCATION CLUSTER	\$ 544,000 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	U	O	N/A
8 4 .367	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TITLE II, PART A	\$ 127,691 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
8 4 .318	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TITLE II, PART D	\$ 3,499 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
8 4 .365	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TITLE III	\$ 27,913 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
8 4 .298	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TITLE V, PART A	\$ 1,391 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
8 4 .186	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TITLE IV, PART A	\$ 22,915 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
TOTAL FEDERAL AWARDS EXPENDED			\$ 1,633,043 .00					

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

⁴ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- ⁵ N/A for NONE
- | | | | |
|------------------------------------|--|--|---------------------------------|
| A. Activities allowed or unallowed | E. Eligibility | I. Procurement and suspension and debarment | L. Reporting |
| B. Allowable costs/cost principles | F. Equipment and real property management | J. Program income | M. Subrecipient monitoring |
| C. Cash management | G. Matching, level of effort, earmarking | K. Real property acquisition and relocation assistance | N. Special tests and provisions |
| D. Davis - Bacon Act | H. Period of availability of Federal funds | | O. None |
| | | | P. Other |

PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR				10. AUDIT FINDINGS					
Federal Agency Prefix ¹	CFDA Number	Research and development ²	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program (g)		Type(s) of compliance requirement(s) ⁴ (a)	Audit finding reference number(s) ⁵ (b)
						Major program	If yes, type of audit report ³ (h)		
8 4	048A	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	VOCATIONAL EDUCATION BASIC GRANT	\$ 8,367.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
8 4	243	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TECHNOLOGY PREPARATION	\$ 4,217.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
8 4	173	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	PRESCCHOOL	\$ 28,315.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	U	O	N/A
9 3	778	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	MEDICAID OUTREACH	\$ 9,888.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
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		1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 			

PART I

c. List the multiple Employer Identification Numbers (EINs) covered in this report.										f. List the multiple DUNS covered in the report.									
1	N / A		21		41					1	N / A		21						
2	-		22	-	42	-				2	-		22	-					
3	-		23	-	43	-				3	-		23	-					
4	-		24	-	44	-				4	-		24	-					
5	-		25	-	45	-				5	-		25	-					
6	-		26	-	46	-				6	-		26	-					
7	-		27	-	47	-				7	-		27	-					
8	-		28	-	48	-				8	-		28	-					
9	-		29	-	49	-				9	-		29	-					
10	-		30	-	50	-				10	-		30	-					
11	-		31	-	51	-				11	-		31	-					
12	-		32	-	52	-				12	-		32	-					
13	-		33	-	53	-				13	-		33	-					
14	-		34	-	54	-				14	-		34	-					
15	-		35	-	55	-				15	-		35	-					
16	-		36	-	56	-				16	-		36	-					
17	-		37	-	57	-				17	-		37	-					
18	-		38	-	58	-				18	-		38	-					
19	-		39	-	59	-				19	-		39	-					
20	-		40	-	60	-				20	-		40	-					

PART I**GENERAL INFORMATION - Continued****8.** Part I, Item 8, Secondary Auditor's Contact Information. (List the Secondary Auditor's Contact information)

1. a. Secondary Auditor name N / A		2. a. Secondary Auditor name		3. a. Secondary Auditor name	
b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)	
City		City		City	
State ZIP + 4 Code		State ZIP + 4 Code		State ZIP + 4 Code	
c. Secondary Auditor contact Name		c. Secondary Auditor contact Name		c. Secondary Auditor contact Name	
Title		Title		Title	
d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone	
e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX	
f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail	
4. a. Secondary Auditor name		5. a. Secondary Auditor name		6. a. Secondary Auditor name	
b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)	
City		City		City	
State ZIP + 4 Code		State ZIP + 4 Code		State ZIP + 4 Code	
c. Secondary Auditor contact Name		c. Secondary Auditor contact Name		c. Secondary Auditor contact Name	
Title		Title		Title	
d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone	
e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX	
f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail	